

WINDHAM BRANNON
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Forensic Interviews: Plan to Succeed

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Numbers Don't Lie

- CAQ – Fraud Case Study: Kendallville Bank – Dan Davis
- Court Appointed Accountant
- How would you determine why customers left?



Fraud Investigations

What do they tell me?



People or Paper

- Who lied? Who knows the source of the lies?



Completeness Assertion

- Can paper get me home?



Benefits of Interview Strategy

- Decrease time
- Reduce breadth
- Gain information
- Success over failure

Elements of Forensic Investigation Plan

- Planning
- Flexibility
- Regular team communication



State Purpose of Interview



Different Approaches to Interviewing

- Inside-out
- Outside-in
- Key to non-key
- Non-key to key
- Sequence!

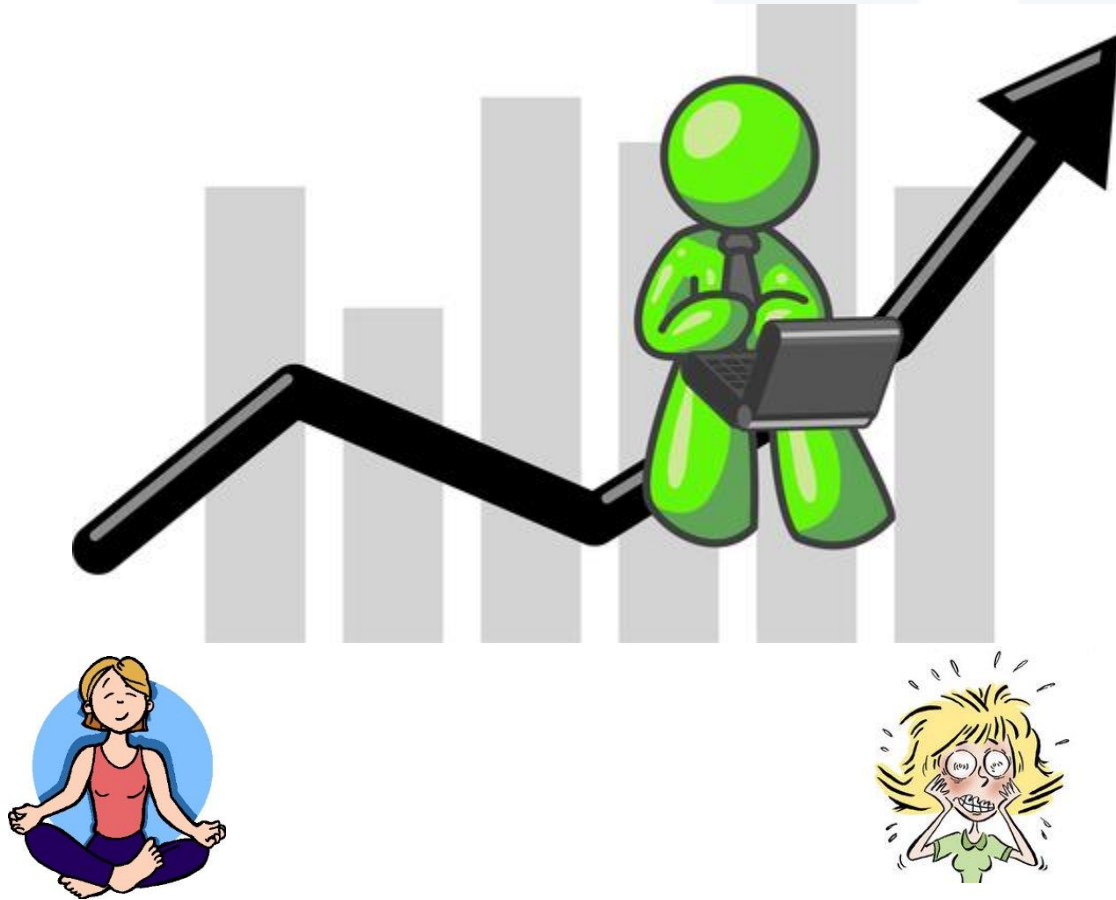


Set Interview's Tone Early

- Introductions
- Casual tone
- Listening > Talking



Establish a Baseline to Gauge Interviewee



Pay Attention to Verbal and Nonverbal Clues

- Verbal
- Nonverbal



Other Tactics to Consider

- Concurrent interviews
- Allow silence
- Increase intensity
- Tell me all the details
- Tell me in reverse



“Leave Door Open” at Interview’s Conclusion



Hypothetical Case: Stevenson Timber



Biggest Threat to Internal Control Environment

- Collusion
- Addiction

